

**LINN COUNTY, KANSAS**

Regulatory Basis Financial Statement  
and Independent Auditors' Report with  
Regulatory-Required Supplemental Information

For the Year Ended December 31, 2018

# LINN COUNTY, KANSAS

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# Diehl Banwart Bolton

Certified Public Accountants P.A.

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## INDEPENDENT AUDITORS' REPORT

Board of County Commissioners  
Linn County Courthouse  
Mound City, Kansas 66056

We have audited the accompanying Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis, of Linn County, Kansas as of and for the year ended December 31, 2018 and the related notes to the financial statement.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. This includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Linn County, Kansas to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

#### **Adverse Opinion on U.S. Generally Accepted Accounting Principles**

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraphs, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Linn County, Kansas as of December 31, 2018 or changes in financial position or cash flows thereof for the year then ended.

#### **Unqualified Opinion on Regulatory Basis of Accounting**

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance for Linn County, Kansas as of December 31, 2018, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

#### **Report on Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the Summary Statement of Receipts, Expenditures, and Unencumbered Cash Balance, Regulatory Basis (basic financial statement) as a whole. The Summary of Expenditures – Actual and Budget, Regulatory Basis; individual fund Schedules of Receipts and Expenditures – Actual and Budget, Regulatory Basis; and Schedule of Receipts and Disbursements – All Agency Funds, Regulatory Basis (Schedules 1 through 3 as listed in the table of contents) are presented for analysis and although it is not a required part of the basic financial statement, the information is required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

#### **Prior Year Comparative Numbers**

The 2017 actual column presented in the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances and the individual fund schedules of regulatory basis receipts and expenditures – actual and budget (the financial statement and Schedule 2 as listed in the table of contents), are also presented for comparative analysis and was not a required part of the 2017 financial statement upon which we rendered an unqualified opinion dated June 27, 2018. The 2017 financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. Such 2017 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2017 basic financial statement or to the 2017 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion the 2017 comparative information is fairly stated in all material respects in relation to the 2017 basic financial statement as a whole, on the basis of accounting described in Note 1

DIEHL, BANWART, BOLTON CPAs PA

June 4, 2019  
Fort Scott, Kansas

# **LINN COUNTY, KANSAS**

## Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis For the Year Ended December 31, 2018

Fund	Beginning	Cash	Expenditures	Ending	Plus Encumbrances and Accounts Payable	Cash Balance
	Unencumbered Cash Balance			Unencumbered Cash Balance		December 31, 2018
General Fund	\$ 3,371,017.28	\$ 8,506,475.06	\$ 6,965,678.87	\$ 4,911,813.47	\$ 44,245.00	\$ 4,956,058.47
Special Purpose Funds						
Employee Benefit	156,823.13	2,666,458.67	2,705,950.79	117,331.01	100,000.00	217,331.01
Community Policing	1,052.88	-	-	1,052.88	-	1,052.88
Appraiser	17,743.51	294,854.51	292,525.16	20,072.86	-	20,072.86
Reappraisal	26,219.01	5,000.00	-	31,219.01	-	31,219.01
Rural Fire District Number One	84,113.47	598,016.80	575,412.66	106,717.61	23,487.00	130,204.61
Road and Bridge	670,878.53	3,387,905.70	3,561,397.61	497,386.62	-	497,386.62
Linn County 911	249.32	-	-	249.32	-	249.32
Equipment Reserve	454,278.49	96,572.19	45,311.44	505,539.24	-	505,539.24
Special Road and Bridge	990,402.70	85,989.89	214,561.30	861,831.29	-	861,831.29
Noxious Weed Eradication Cap Out	40,647.23	286.18	-	40,933.41	-	40,933.41
Special Machinery	976,725.61	900,000.00	302,557.00	1,574,168.61	-	1,574,168.61
Special Vehicle	582.14	-	-	582.14	-	582.14
Health Capital Outlay	20,000.00	-	-	20,000.00	-	20,000.00
911 Telephone Tax	88,890.70	67,986.60	28,777.77	128,099.53	-	128,099.53
Special Fire Equipment Replacement	614,288.61	637,396.06	502,313.88	749,370.79	-	749,370.79
Dare & School Resource Off Grants	4,775.88	225.00	4,673.09	327.79	-	327.79
County Health Department	32,487.85	227,112.43	227,203.17	32,397.11	-	32,397.11
Register of Deeds Technology	7,026.97	14,827.86	19,670.62	2,184.21	-	2,184.21
Clerks Technology	5,880.20	3,704.50	1,588.38	7,996.32	-	7,996.32
Treasurers Technology	11,701.00	3,704.50	2,468.37	12,937.13	-	12,937.13
Special Alcohol	629.60	1,806.08	2,000.00	435.68	-	435.68
Crime Victims Assistance	14,693.96	-	14,693.96	-	-	-
Elderly	148,851.54	167,943.31	149,060.63	167,734.22	13,500.00	181,234.22
Economic Development Grant	32,366.00	36,569.98	45,278.09	23,657.89	-	23,657.89
Zoning LEPP Grant	891.93	-	-	891.93	-	891.93
Special Parks and Recreation	637.50	943.42	1,100.00	480.92	-	480.92
Sewer District Number One	9,242.17	11,622.80	3,311.67	17,553.30	-	17,553.30
Fair Association	2,263.88	117,866.84	118,524.20	1,606.52	-	1,606.52
Total Reporting Entity	\$ 7,785,361.09	\$ 17,833,268.38	\$ 15,784,058.66	\$ 9,834,570.81	\$ 181,232.00	\$ 10,015,802.81

The notes to the financial statement are an integral part of this statement.

# **LINN COUNTY, KANSAS**

## Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis For the Year Ended December 31, 2018

		<div> <div>Cash Balance</div> <div>December 31,</div> <div>2018</div> </div>
<b>COMPOSITION OF CASH</b>		
County Treasurer	Cash in Banks - Deposit Accounts	\$ 2,277,369.26
	Deposits in Transit	69,573.53
	Cash on Hand	3,960.48
	Bad Checks	1,756.07
	Cash in Banks - Certificates of Deposit	24,855,000.00
		<u>27,207,659.34</u>
Register of Deeds	Cash on Hand	706.46
	Cash in Banks - Deposit Accounts	5,367.84
		<u>6,074.30</u>
Sheriff	Cash in Banks - Deposit Accounts	<u>18,943.98</u>
Clerk of the District Court	Cash in Banks - Deposit Accounts	<u>102,393.98</u>
County Health Department	Cash in Banks - Deposit Accounts	<u>1.00</u>
Park Manager	Cash in Banks - Deposit Accounts	<u>24,796.25</u>
Linn County Law Library	Cash in Banks - Deposit Accounts	<u>33,836.02</u>
SUBTOTAL CASH		27,393,704.87
AGENCY FUNDS According to Schedule 3		<u>(17,377,902.06)</u>
TOTAL REPORTING ENTITY (EXCLUDING AGENCY FUNDS)		<u>\$ 10,015,802.81</u>

The notes to the financial statement are an integral part of this statement.

## LINN COUNTY, KANSAS

### NOTES TO THE FINANCIAL STATEMENT

For the Year Ended December 31, 2018

#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This financial statement of Linn County, Kansas, has been prepared in accordance with the State of Kansas regulatory basis of accounting for Kansas Municipalities, and is designed to show compliance with the cash basis and budget laws of the State of Kansas. The Kansas Municipal Audit and Accounting Guide (KMAAG), as approved by the director of the Kansas Division of Accounts and Reports, establishes the guidelines for the regulatory basis of accounting in the state of Kansas. Note 1 also describes how the County's accounting policies differ from U.S. generally accepted accounting policies.

##### Reporting Entity

Linn County, Kansas (the "County") is a municipal corporation governed by an elected three-member commission. Major services provided by the County include General Government, Public Works/Highways, Public Safety/Sheriff/Court System, Sanitation, Health and Social Services, Culture and Recreation, Public Improvements, and Planning and Zoning. This regulatory financial statement presents Linn County (the municipality) and related municipal entities. The following are related municipal entities that could be included in the county's reporting entity because they were established to benefit the county and/or its constituents.

- Linn County Law Library - The Law Library is fiscally independent of the County. It is required by statute to be audited as part of the County Audit. The Law Library is housed in county offices, but is operated independent of the County's governing body. Separate financial statements are not issued for the Law Library.
- Southeast Kansas Regional Planning Commission (the Commission): The Commission is composed of 12 counties and is governed by a board composed of one member from each of the twelve participating counties. The County is a member of the Commission.
- Southeast Kansas SEK Juvenile Detention Center, Inc (the "Center"): The Center is composed of 11 counties and is governed by a board composed of one member from each of the eleven participating counties. The County is a member of the Commission.
- Rural Fire District Number One - The Fire District provides fire control services to a portion of the County. All Board members are appointed by the County. Bookkeeping services are provided by the County free of charge. All bills are reviewed and approved by the County Commissioners.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

- Sewer District Number One - The Sewer District was created to build and operate a sewage disposal system in a portion of the County. General Obligation Bonds were issued in the name of the County to pay for constructing the disposal system. The District assesses fees and pays for maintenance and the debt service on the bonds issued to build the disposal system. At this time, the County Commissioners are performing the duties of the Sewer Board. Bookkeeping services are provided by the County free of charge. All bills are reviewed and approved by the County Commissioners.

The County has elected to include the Linn County Law Library, Rural Fire District #1, and Sewer District #1 in the financial statement of the County.

There are no other related municipal entities that should be considered for inclusion in the County's financial statement.

Basis of Presentation - Fund Accounting

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restriction, or limitations.

The following types of funds comprise the financial activities of Linn County, Kansas:

- General fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.
- Special Purpose fund – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.
- Agency fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

Regulatory Basis of Accounting and Departures from Accounting Principles Generally Accepted in the United States of America

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.



1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)  
**Regulatory Basis of Accounting and Departures from Accounting Principles Generally Accepted in the United States of America** (Continued)

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the regulatory basis of accounting.

**Budgetary Information**

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5.
3. Public hearing on or before August 15, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no funds amended this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

Annual operating budgets are prepared using the cash basis of accounting, modified further by the recording of accounts payable and encumbrances. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budgeted expenditure authority) lapse at year-end.

A legal operating budget is not required for capital project funds and fiduciary funds.

Spending in funds, which are not subject to the legal annual operating budget requirement, are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body. The following funds were not required by Kansas Statutes to prepare budgets:

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)  
Budgetary Information (Continued)

<u>Fund</u>	<u>Statutory Authority</u>
Noxious Weed Eradication Capital Outlay	K.S.A. 2-1318
Health Capital Outlay	K.S.A. 19-119
Special Machinery	K.S.A.68-141g
Special Road and Bridge	K.S.A.68-141g
Special Vehicle	K.S.A. 68-590
Special Fire Equipment Replacement	K.S.A. 19-119
Grant Funds: Community Policy, CDBG Revolving Loan, Economic Development Grant, and Zoning LePP Grant	K.S.A. 12-1663

Qualifying Budget Credits

Expenditures in various funds include expenditures not subject to the budget laws of the State of Kansas, which include reimbursed expenses and grant expenditures.

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Expenditures in the General Fund include expenditures in connection with grants received by the County. These are reimbursement type grants whereby grant money is received to reimburse the County for actual grant expenditures paid. These expenditures are similar to reimbursed expenses as discussed in the preceding paragraph.

Cash and Investments

Cash includes amounts in demand and time deposit checking accounts. The Statutes of the State of Kansas allow Kansas municipalities to invest in savings accounts, certificates of deposit, and United States Treasury obligations. As of and during the year ended December 31, the County's funds were invested in interest bearing money market checking accounts and certificates of deposit, which are acceptable investments in accordance with Kansas Statutes.

Compensated Absences

All regular full-time employees are eligible for vacation benefits. Vacation time accumulates in accordance with the following schedule. No vacation may be used until the employee reached his 1<sup>st</sup> anniversary date. A maximum of 10 vacation days may be accumulated and carried to the next year. Unused vacation benefits are paid to employees when employment with the County terminates.

<u>Years of service</u>	<u>Days Per Month</u>
Before 1	.420
1 - 10	.833
After 10	1.250

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)  
**Compensated Absences** (Continued)

All full-time and part-time employees are also eligible for sick leave benefits. Sick time accumulates at the rate of one day per month. Part-time employees accrue time in proportion to the percentage of time worked. A maximum of 50 sick leave days may be accumulated. Upon death or retirement, unused sick leave is paid at a rate of 25% of the employee's final rate up to a maximum of 50 days.

The County determines a liability for compensated absences which meet the following criteria:

1. The County's obligation relating to employee's rights to receive compensation for future absences is attributable to employees' services already rendered.
2. The obligation relates to rights that vest or accumulate.
3. Payment of the compensation is probable.
4. The amount can be reasonably estimated and is material.

In accordance with this criteria, the County determined a liability for unused sick pay and vacation pay, which has been earned but not taken by County employees. The liability is recorded as a general long-term obligation of the County, inasmuch as it is anticipated that none of the liability will be paid from current financial resources.

**Pension Plan**

Substantially all full-time County employees are members of the State of Kansas Public Employees Retirement System, which is a multi-employer statewide pension plan. The County's policy is to fund all pension costs incurred; such costs to be funded are actually determined annually by the State.

**Termination and Post Employment Benefits**

No termination benefits are provided to County employees when employment with the County ends except for the accrued compensated absences as discussed in Note 1.

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the County under this program.

**Property Taxes**

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)  
**Property Taxes** (Continued)

Property owners have the option of paying one-half or the full amount of taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. Consequently, for revenue recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31 such taxes are a lien on the property.

2. **STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**Compliance with Kansas Statutes**

This financial statement and regulatory required supplemental schedules are designed to show compliance with the cash basis and budget laws of Kansas. The County was in apparent compliance with these Kansas laws.

3. **DEPOSITS AND INVESTMENTS**

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the Government is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The Government has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the Government's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The Government has no investment policy that would further limit its investment choices, but has limited the investments to time deposits at local banks.

*Concentration of credit risk.* State statutes place no limit on the amount the Government may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The County has deposits at six separate financial institutions.

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the Government's deposits may not be returned to it. State statutes require the Government's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County does not have any "peak periods" designated.

At December 31, 2018 the County's carrying amount of deposits was \$27,317,708.30 and the bank balance was \$27,761,077.69. Of the bank balance, \$17,588,764.55 was covered by federal depository insurance, \$6,369,700.72 was covered by pledged securities totaling \$6,621,692.81, held in safekeeping in the trust departments of separate banks, and \$3,802,612.42 was covered with FHLB letters of credit totaling \$4,000,000.00.

#### 4. **DEFINED BENEFIT PENSION PLAN**

##### General Information about the Pension Plan

*Plan description.* The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publically available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

*Contributions.* K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1.0% contribution rate for Death and Disability Program) and the statutory contribution rate was 8.39% for the year ended December 31, 2018. Contributions to the pension plan from the County were \$368,744.20 for the year ended December 31, 2018.

##### Net Pension Liability

At December 31, 2018, the County's proportionate share of the collective net pension liability reported by KPERS was \$3,349,375. The total net pension liability as of June 30, 2017 was \$8,900,507,111. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and nonemployer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

#### 5. **CONCENTRATION OF TAXABLE VALUATION**

Approximately 70% of the County's taxable valuation is concentrated in two public utility companies.

**6. RISK MANAGEMENT**

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees' health and life; and natural disasters. The County manages these risks of loss through various insurance policies.

**7. CONTINGENCIES**

Grants are subject to additional audits by regulatory agents, the purpose of which is to ensure compliance with the specific conditions of the grants. Any liability for reimbursement which may arise as a result of the audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material and would not be payable by the County.

**8. INTERFUND TRANSFERS**

Operating transfers during the year and the related statutory authority were as follows:

<u>From – Fund</u>	<u>To – Fund</u>	<u>Statutory Authority</u>	<u>Amount</u>
Rural Fire	Special Fire Equipment	19-119	\$200,000.00
General	Equipment Reserve	19-119	83,872.19
Road and Bridge	Special Machinery	68-141g	900,000.00
Appraisers	Reappraisal Reserve	19-119	5,000.00

**9. SUBSEQUENT EVENTS**

Management has evaluated events and transactions occurring subsequent to December 31, 2018 through June 4, 2019, the date the financial statements were available for issue. During this period, except as discussed in Note 10, there were no subsequent events requiring recognition in the financial statements or disclosure in the notes to the financial statements.

**10. LONG-TERM OBLIGATIONS**

The County has no long term obligations as of December 31, 2018.

The County has approved a general obligation bond issue expected to be issued in June 2019 totaling \$18,100,000. Proceeds from the bond issue plus local funds of \$2,000,000 will be used to fund constructions of a new jail and improvements to the County Courthouse and other county buildings.

**LINN COUNTY, KANSAS**

**REGULATORY-REQUIRED  
SUPPLEMENTAL INFORMATION**  
For the Year Ended December 31, 2018

## Schedule 1

**LINN COUNTY, KANSAS**  
**Summary of Expenditures - Actual and Budget, Regulatory Basis**  
**For the Year Ended December 31, 2018**

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures	
				Charged to Current Year Budget	Over (Under)
<b>GOVERNMENTAL FUNDS</b>					
General Fund	\$ 11,035,426.00	\$ -	\$ 11,035,426.00	\$ 6,965,678.87	\$ (4,069,747.13)
Special Revenue Funds					
Employee Benefit	2,771,000.00	46,305.55	2,817,305.55	2,705,950.79	(111,354.76)
Appraiser	305,200.00	-	305,200.00	292,525.16	(12,674.84)
Reappraisal	16,219.00	-	16,219.00	-	(16,219.00)
Rural Fire District Number One	649,400.00	4,190.03	653,590.03	575,412.66	(78,177.37)
Linn County 911	55,000.00	-	55,000.00	-	(55,000.00)
Road and Bridge	3,855,730.00	88,797.00	3,944,527.00	3,561,397.61	(383,129.39)
911 Telephone Tax	105,000.00	-	105,000.00	28,777.77	(76,222.23)
Dare and School Resource Officer Grants	5,790.00	-	5,790.00	4,673.09	(1,116.91)
County Health Department	239,278.00	1,513.49	240,791.49	227,203.17	(13,588.32)
Special Alcohol	2,400.00	-	2,400.00	2,000.00	(400.00)
Crime Victims Assistance	29,057.00	-	29,057.00	14,693.96	(14,363.04)
Elderly	236,500.00	-	236,500.00	149,060.63	(87,439.37)
Special Parks and Recreation	1,400.00	-	1,400.00	1,100.00	(300.00)
Sewer District Number One	19,952.00	-	19,952.00	3,311.67	(16,640.33)
Fair Association	119,500.00	-	119,500.00	118,524.20	(975.80)
	<u>\$ 19,446,852.00</u>				



## LINN COUNTY, KANSAS

## GENERAL FUND

## Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis

For the Year Ended December 31, 2018

With Comparative Actual Amounts for the Year Ended December 31, 2017

	2017 Prior Year Actual	Current Year		Variance - Over (Under)
		2018 Actual	2018 Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ 6,346,522.83	\$ 7,054,471.36	\$ 7,070,349.00	\$ (15,877.64)
Delinquent tax collections	82,144.19	77,364.91	-	77,364.91
Motor vehicle tax	343,702.54	346,965.25	338,845.00	8,120.25
Local alcohol liquor tax	1,216.81	943.43	1,043.00	(99.57)
Severance tax	202.22	430.88	-	430.88
In lieu of tax	4,557.10	3,838.45	4,019.00	(180.55)
Interest on taxes	63,750.59	83,637.09	40,000.00	43,637.09
Intergovernmental				
State of Kansas	22,718.30	8,131.53	36,671.00	(28,539.47)
KDOT transportation grant-Fed	-	1,130.35	-	1,130.35
Governors Office Grant	59,731.00	1,112.00	-	1,112.00
Other State of Kansas	-	26,725.78	-	26,725.78
Licenses and Fees				
Beer and private club licenses	325.00	150.00	250.00	(100.00)
Mortgage registration fees	44,275.77	27,515.54	40,000.00	(12,484.46)
Officers' fees	101,316.08	114,167.21	40,000.00	74,167.21
Fish and game license fees	108.50	139.50	125.00	14.50
Filing fees	760.00	243.60	30.00	213.60
Other fees and permits	54,105.67	52,480.18	50,000.00	2,480.18
Treasurer's advertising fees	29,620.19	33,765.78	25,000.00	8,765.78
Sanitation permits	6,325.00	5,865.00	4,000.00	1,865.00
Solid Waste fees	175,801.79	206,205.41	195,000.00	11,205.41
Use of Money and Property				
Interest on investments	26,824.83	35,904.48	20,000.00	15,904.48
Building rent	39,620.84	12,034.74	10,000.00	2,034.74
Sales of equipment	19,705.00	30,250.00	-	30,250.00
Park user fees	266,925.53	270,205.43	240,000.00	30,205.43
Marina and park sales	26,534.83	35,735.43	24,000.00	11,735.43
Other				
Mapping sales	5,313.20	2,185.95	2,400.00	(214.05)
Reimbursed expenses	53,412.67	44,808.45	25,000.00	19,808.45
Prior year warrants canceled	-	624.66	-	624.66
Miscellaneous	17,595.14	29,442.67	-	29,442.67
Total Receipts	7,793,115.62	8,506,475.06	\$ 8,166,732.00	\$ 339,743.06

**LINN COUNTY, KANSAS  
GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2018  
With Comparative Actual Amounts for the Year Ended December 31, 2017

	Current Year			
	2017 Prior Year Actual	2018 Actual	2018 Budget	Variance - Over (Under)
Expenditures				
County Commissioners				
Personal services	\$ 70,469.79	\$ 71,880.09	\$ 72,000.00	\$ (119.91)
Contractual services	3,617.08	3,038.14	4,750.00	(1,711.86)
Commodities	651.27	204.99	750.00	(545.01)
Capital outlay	-	-	-	-
County Clerk				
Personal services	98,864.72	109,926.12	114,200.00	(4,273.88)
Contractual services	6,403.50	5,737.07	8,100.00	(2,362.93)
Commodities	2,498.73	1,830.31	4,000.00	(2,169.69)
Capital outlay	-	1,179.97	500.00	679.97
County Treasurer				
Personal services	147,538.78	135,206.82	144,484.00	(9,277.18)
Contractual services	27,357.40	15,209.44	31,179.00	(15,969.56)
Commodities	8,451.26	16,626.88	9,880.00	6,746.88
Capital outlay	2,061.76	2,388.65	-	2,388.65
County Attorney				
Personal services	152,495.52	199,560.21	210,510.00	(10,949.79)
Contractual services	50,297.79	60,538.95	46,000.00	14,538.95
Commodities	6,343.97	4,838.58	8,500.00	(3,661.42)
Capital outlay	8,801.19	493.20	5,000.00	(4,506.80)
Register of Deeds				
Personal services	87,218.31	94,858.02	97,250.00	(2,391.98)
Contractual services	8,244.53	4,891.14	6,400.00	(1,508.86)
Commodities	1,407.10	1,771.09	1,500.00	271.09
Capital outlay	-	223.30	1,000.00	(776.70)
County Sheriff				
Personal services	1,289,752.59	1,400,515.01	1,378,310.00	22,205.01
Contractual services	526,055.08	546,134.30	550,000.00	(3,865.70)
Commodities	174,046.43	203,081.62	239,500.00	(36,418.38)
Capital outlay	67,233.25	71,996.64	141,671.00	(69,674.36)
Operating transfer to Special Vehicle Fund	-	-	-	-
Custodians				
Personal services	58,051.76	68,252.61	69,106.00	(853.39)
Contractual services	996.16	836.96	1,200.00	(363.04)
Commodities	14,707.92	11,086.40	8,900.00	2,186.40
Capital outlay	-	229.99	1,320.00	(1,090.01)
EMS				
Personal services	-	-	6,000.00	(6,000.00)
Contractual services	-	-	4,000.00	(4,000.00)
Commodities	-	-	2,000.00	(2,000.00)
Capital outlay	1,395.00	-	-	-

**LINN COUNTY, KANSAS**  
**GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2018  
With Comparative Actual Amounts for the Year Ended December 31, 2017

	Current Year			Variance - Over (Under)
	2017 Prior Year Actual	2018 Actual	2018 Budget	
Expenditures (Continued)				
Unified Court				
Personal services	\$ 7,327.42	\$ 1,568.86	\$ 14,350.00	\$ (12,781.14)
Contractual services	108,751.20	176,116.59	155,000.00	21,116.59
Commodities	15,140.14	12,901.87	15,000.00	(2,098.13)
Capital outlay	47,618.54	6,828.81	20,000.00	(13,171.19)
Courthouse General				
Personal services	26,513.40	31,889.43	24,000.00	7,889.43
Contractual services	194,790.05	192,295.46	230,000.00	(37,704.54)
Commodities	20,886.45	26,079.61	23,800.00	2,279.61
Capital outlay	1,522.61	3,092.23	18,000.00	(14,907.77)
Juvenile Intake Program				
Contractual services	71,628.20	72,438.00	74,930.00	(2,492.00)
Commodities	-	-	-	-
Emergency Preparedness				
Personal services	62,043.61	64,422.29	65,202.00	(779.71)
Contractual services	12,639.74	15,554.28	28,250.00	(12,695.72)
Commodities	11,100.85	8,383.64	27,000.00	(18,616.36)
Capital outlay	2,123.62	-	8,750.00	(8,750.00)
Operating Transfer to Special Fire Equipment Replacement Fund	-	-	-	-
Zoning and Planning				
Personal services	29,396.19	57,324.03	38,000.00	19,324.03
Contractual services	6,600.88	6,186.49	10,000.00	(3,813.51)
Commodities	5,297.43	4,267.29	3,500.00	767.29
Capital outlay	2,485.84	3,339.11	2,000.00	1,339.11
County Counselor				
Personal services	84,340.92	86,028.02	86,050.00	(21.98)
Contractual services	31,679.44	56,739.63	25,090.00	31,649.63
Commodities	-	-	410.00	(410.00)
Contingency Expenses				
Personal services	2,838.48	-	150,000.00	(150,000.00)
Contractual services	815,115.50	341,057.07	1,084,500.00	(743,442.93)
Commodities	4,050.23	22,505.50	-	22,505.50
Capital outlay	215,933.86	96,765.23	1,000,000.00	(903,234.77)
Windfall				
Capital outlay	-	-	2,000,000.00	(2,000,000.00)
Ambulance				
Contractual services	933,831.84	934,241.42	937,729.00	(3,487.58)
Commodities	1,607.41	2,040.34	1,500.00	540.34
Capital outlay	-	-	5,000.00	(5,000.00)

**LINN COUNTY, KANSAS**  
**GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2018  
With Comparative Actual Amounts for the Year Ended December 31, 2017

	Current Year			
	2017 Prior Year Actual	2018 Actual	2018 Budget	Variance - Over (Under)
Expenditures (Continued)				
Noxious Weed				
Personal services	\$ 37,302.10	\$ 49,263.42	\$ 52,600.00	\$ (3,336.58)
Contractual services	10,638.57	15,280.40	7,500.00	7,780.40
Commodities	43,798.35	46,779.22	41,000.00	5,779.22
Capital outlay	1,060.93	511.97	1,000.00	(488.03)
Operating transfer to Noxious Weed				
Cap Outlay Eradication Fund	-	286.18	-	286.18
Election				
Personal services	22,167.13	24,916.97	24,000.00	916.97
Contractual services	23,784.61	49,059.19	34,600.00	14,459.19
Commodities	2,495.41	3,598.53	12,000.00	(8,401.47)
Capital outlay	93,925.99	-	1,000.00	(1,000.00)
Economic Development				
Personal services	49,801.07	32,482.09	51,430.00	(18,947.91)
Contractual services	17,695.04	35,557.83	43,000.00	(7,442.17)
Commodities	5,771.35	2,651.59	3,000.00	(348.41)
Capital outlay	-	2,081.12	3,000.00	(918.88)
Incentives/reserve	-	-	-	-
Soil Conservation				
Contractual services	30,000.00	35,000.00	35,000.00	-
4-H Building				
Contractual services	13,632.97	13,386.35	25,500.00	(12,113.65)
Commodities	1,972.88	3,158.76	2,500.00	658.76
Capital outlay	7,435.00	-	7,000.00	(7,000.00)
Fair Building				
Contractual services	3,000.00	3,000.00	3,000.00	-
Fair Premium				
Contractual services	15,000.00	15,000.00	20,000.00	(5,000.00)
Historical Society				
Contractual services	40,000.00	40,000.00	40,000.00	-
Park				
Personal services	105,099.35	111,409.80	140,000.00	(28,590.20)
Contractual services	100,827.09	117,892.64	111,000.00	6,892.64
Commodities	44,982.69	59,384.76	42,500.00	16,884.76
Capital outlay	2,324.50	18,138.74	25,000.00	(6,861.26)
Special Building				
Personal services	-	17,980.04	45,000.00	(27,019.96)
Contractual services	46,811.02	208.14	10,000.00	(9,791.86)
Commodities	79.98	15,668.00	20,000.00	(4,332.00)
Capital outlay	179.99	-	-	-

**LINN COUNTY, KANSAS  
GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2018  
With Comparative Actual Amounts for the Year Ended December 31, 2017

		Current Year			Variance -
	2017 Prior Year Actual	2018 Actual	2018 Budget		Over (Under)
Expenditures (Continued)					
Mental Retardation					
Appropriation to Tri-County	\$ 78,525.00	\$ 78,525.00	\$ 78,525.00		-
Mental Health					
Appropriation to SEK	105,000.00	108,150.00	108,150.00		-
Solid Waste					
Personal services	176,523.02	176,026.07	208,250.00		(32,223.93)
Contractual services	207,816.63	231,961.58	244,000.00		(12,038.42)
Commodities	79,909.32	89,386.98	75,000.00		14,386.98
Capital outlay	103,496.02	13,886.71	90,000.00		(76,113.29)
Mapping					
Personal services	84,130.28	89,917.88	94,100.00		(4,182.12)
Contractual services	10,270.89	21,172.98	14,000.00		7,172.98
Commodities	3,376.11	3,703.42	4,000.00		(296.58)
Capital outlay	-	1,844.49	4,500.00		(2,655.51)
IT					
Personal services	65,000.05	84,656.82	67,880.00		16,776.82
Contractual services	1,324.26	4,995.95	9,420.00		(4,424.05)
Commodities	5,505.50	4,757.44	6,000.00		(1,242.56)
Capital outlay	17,052.33	5,523.92	14,900.00		(9,376.08)
Operating transfers to Equipment Reserve Fund	22,500.00	83,872.19	-		83,872.19
Total Expenditures	<u>7,319,458.21</u>	<u>6,965,678.87</u>	<u>\$ 11,035,426.00</u>		<u>\$ (4,069,747.13)</u>
Receipts Over(Under) Expenditures	473,657.41	1,540,796.19			
Unencumbered Cash, Beginning	<u>2,897,359.87</u>	<u>3,371,017.28</u>			
Unencumbered Cash, Ending	<u>\$ 3,371,017.28</u>	<u>\$ 4,911,813.47</u>			

**LINN COUNTY, KANSAS  
EMPLOYEE BENEFIT FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis

For the Year Ended December 31, 2018

With Comparative Actual Amounts for the Year Ended December 31, 2017

	Current Year			Variance -
	2017 Prior Year Actual	2018 Actual	2018 Budget	Over (Under)
Receipts				
Taxes				
Current ad valorem tax	\$ 2,177,904.33	\$ 2,456,940.93	\$ 2,462,773.00	\$ (5,832.07)
Delinquent tax collections	30,677.18	28,532.03	15,000.00	13,532.03
Motor vehicle tax	121,675.96	118,302.63	116,202.00	2,100.63
In lieu of tax	1,562.74	1,337.03	1,378.00	(40.97)
Intergovernmental				
Grants	12,662.00	-	-	-
Other				
Reimbursed expenses	39,422.12	61,305.55	15,000.00	46,305.55
Miscellaneous	10,161.05	40.50	2,500.00	(2,459.50)
Total Receipts	<u>2,394,065.38</u>	<u>2,666,458.67</u>	<u>\$ 2,612,853.00</u>	<u>\$ 53,605.67</u>
Expenditures				
Employee Benefits				
Contractual services				
Social security	319,958.56	346,549.87	\$ 324,000.00	\$ 22,549.87
Retirement	358,915.90	417,344.50	390,000.00	27,344.50
Workmen's compensation	166,593.00	168,587.00	170,000.00	(1,413.00)
Unemployment insurance	6,080.72	6,281.62	4,500.00	1,781.62
Health insurance	1,094,406.55	1,313,335.85	1,415,000.00	(101,664.15)
Life and cancer	18,122.02	17,157.54	20,000.00	(2,842.46)
Short term disability	14,912.14	15,174.73	27,000.00	(11,825.27)
Deferred Compensation	71,690.53	51,608.46	49,000.00	2,608.46
HSA Contributions	303,303.47	303,372.68	305,000.00	(1,627.32)
Longevity	24,325.00	22,925.00	30,000.00	(7,075.00)
Wellness	-	12,175.51	5,000.00	7,175.51
Benefits Consultants	-	30,533.28	30,500.00	33.28
Other	37,996.16	904.75	1,000.00	(95.25)
Subtotal Certified Budget			2,771,000.00	
Adjustments for Qualifying Budget Credits				
Reimbursed expenses & grants	-	-	46,305.55	(46,305.55)
Total Expenditures	<u>2,416,304.05</u>	<u>2,705,950.79</u>	<u>\$ 2,817,305.55</u>	<u>\$ (111,354.76)</u>
Receipts Over(Under) Expenditures	(22,238.67)	(39,492.12)		
Unencumbered Cash, Beginning	<u>179,061.80</u>	<u>156,823.13</u>		
Unencumbered Cash, Ending	<u>\$ 156,823.13</u>	<u>\$ 117,331.01</u>		

**LINN COUNTY, KANSAS**  
**COMMUNITY POLICING FUND**

Schedule of Receipts and Expenditures - Actual , Regulatory Basis  
For the Year Ended December 31, 2018  
With Comparative Actual Amounts for the Year Ended December 31, 2017

	<u>2017</u> <u>Prior Year</u> <u>Actual</u>	<u>2018</u> <u>Current Year</u> <u>Actual</u>
Receipts		
Intergovernmental		
Grants	<u>\$ -</u>	<u>\$ -</u>
Total Receipts	<u>-</u>	<u>-</u>
Expenditures		
Public Safety		
Capital Outlay	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>1,052.88</u>	<u>1,052.88</u>
Unencumbered Cash, Ending	<u><u>\$ 1,052.88</u></u>	<u><u>\$ 1,052.88</u></u>

**LINN COUNTY, KANSAS**  
**APPRAISER FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2018  
With Comparative Actual Amounts for the Year Ended December 31, 2017

		Current Year		
	2017 Prior Year Actual	2018 Actual	2018 Budget	Variance - Over (Under)
Receipts				
Taxes				
Current ad valorem tax	\$ 257,364.89	\$ 274,104.33	\$ 274,632.00	\$ (527.67)
Delinquent tax collections	3,788.28	3,446.22	1,000.00	2,446.22
Motor vehicle tax	14,371.31	13,896.47	13,725.00	171.47
In lieu of tax	184.63	149.14	163.00	(13.86)
Other				
Miscellaneous	1,619.82	3,258.35	-	3,258.35
Total Receipts	<u>277,328.93</u>	<u>294,854.51</u>	<u>\$ 289,520.00</u>	<u>\$ 5,334.51</u>
Expenditures				
General Government				
Personal services	236,309.46	248,522.17	\$ 258,200.00	\$ (9,677.83)
Contractual services	30,829.13	30,121.66	35,000.00	(4,878.34)
Commodities	7,007.67	6,141.61	8,000.00	(1,858.39)
Capital outlay	547.96	2,739.72	4,000.00	(1,260.28)
Operating transfers to				
Reappraisal Fund	10,000.00	5,000.00	-	5,000.00
Total Expenditures	<u>284,694.22</u>	<u>292,525.16</u>	<u>\$ 305,200.00</u>	<u>\$ (12,674.84)</u>
Receipts Over(Under) Expenditures	(7,365.29)	2,329.35		
Unencumbered Cash, Beginning	<u>25,108.80</u>	<u>17,743.51</u>		
Unencumbered Cash, Ending	<u>\$ 17,743.51</u>	<u>\$ 20,072.86</u>		



**LINN COUNTY, KANSAS**  
**REAPPRAISAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2018  
With Comparative Actual Amounts for the Year Ended December 31, 2017

		Current Year		
	2017 Prior Year Actual	2018 Actual	2018 Budget	Variance - Over (Under)
Receipts				
Operating Transfer from Appraiser Fund	\$ 10,000.00	\$ 5,000.00	\$ -	\$ 5,000.00
Total Receipts	10,000.00	5,000.00	\$ -	\$ 5,000.00
Expenditures				
General Government Capital Outlay	-	-	\$ 16,219.00	\$ (16,219.00)
Total Expenditures	-	-	\$ 16,219.00	\$ (16,219.00)
Receipts Over(Under) Expenditures	10,000.00	5,000.00		
Unencumbered Cash, Beginning	16,219.01	26,219.01		
Unencumbered Cash, Ending	\$ 26,219.01	\$ 31,219.01		

**LINN COUNTY, KANSAS**  
**RURAL FIRE DISTRICT NUMBER ONE FUND**  
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2018  
With Comparative Actual Amounts for the Year Ended December 31, 2017

	Current Year			Variance -
	2017 Prior Year Actual	2018 Actual	2018 Budget	Over (Under)
Receipts				
Taxes				
Current ad valorem tax	\$ 588,233.17	\$ 562,515.11	\$ 563,400.00	\$ (884.89)
Delinquent tax collections	5,150.97	4,631.21	2,500.00	2,131.21
Motor vehicle tax	25,325.08	25,871.68	26,396.00	(524.32)
In lieu of tax	463.71	330.06	409.00	(78.94)
Intergovernmental				
Rural Fire- State Grant	4,999.00	-	-	-
Use of Money and Property				
Sale of Equipment	25,885.00	-	-	-
Other				
Reimbursed expenses	4,467.69	4,190.03	-	4,190.03
Prior year warrants canceled	-	100.00	-	100.00
Miscellaneous	-	378.71	-	378.71
Total Receipts	<u>654,524.62</u>	<u>598,016.80</u>	<u>\$ 592,705.00</u>	<u>\$ 5,311.80</u>
Expenditures				
Public Safety				
Personal services	123,310.37	126,572.52	\$ 162,000.00	\$ (35,427.48)
Contractual services	104,210.62	107,331.26	191,150.00	(83,818.74)
Commodities	131,044.31	97,930.60	160,000.00	(62,069.40)
Capital outlay	55,539.36	43,578.28	36,250.00	7,328.28
Debt Service on Capital Leases	-	-	-	-
Operating transfer to Special Fire				
Equipment Replacement Fund	200,000.00	200,000.00	100,000.00	100,000.00
Subtotal Certified Budget			<u>649,400.00</u>	
Adjustment for Qualifying Budget Credits				
Reimbursed expenses	-	-	4,190.03	(4,190.03)
Total Expenditures	<u>614,104.66</u>	<u>575,412.66</u>	<u>\$ 653,590.03</u>	<u>\$ (78,177.37)</u>
Receipts Over(Under) Expenditures	40,419.96	22,604.14		
Unencumbered Cash, Beginning	<u>43,693.51</u>	<u>84,113.47</u>		
Unencumbered Cash, Ending	<u>\$ 84,113.47</u>	<u>\$ 106,717.61</u>		

**LINN COUNTY, KANSAS  
ROAD AND BRIDGE FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2018  
With Comparative Actual Amounts for the Year Ended December 31, 2017

		Current Year		
	2017 Prior Year Actual	2018 Actual	2018 Budget	Variance - Over (Under)
Receipts				
Taxes				
Current ad valorem tax	\$ 2,883,395.84	\$ 2,547,700.25	\$ 2,552,470.00	\$ (4,769.75)
Delinquent tax collections	40,492.28	36,767.35	-	36,767.35
Motor vehicle tax	148,155.06	151,391.27	153,809.00	(2,417.73)
In lieu of tax	2,068.53	1,385.74	1,824.00	(438.26)
Intergovernmental				
Special city and county aid	489,881.87	500,008.35	499,541.00	467.35
County equalization aid	3,022.95	2,467.01	-	2,467.01
KDOT-Fed	-	40.14	-	40.14
Emergency Preparedness-State	-	-	-	-
DOT Connecting Links	306,761.07	18,069.00	-	18,069.00
Use of Money and Property				
Sale of Equipment	26,270.00	-	-	-
Other				
Sales	4,711.10	2,136.09	1,000.00	1,136.09
Dust control	20,994.70	26,065.32	15,500.00	10,565.32
Reimbursed expenses	10,506.90	78,191.54	-	78,191.54
Prior year warrants cancelled	-	1,834.12	-	1,834.12
Miscellaneous	3,625.08	21,849.52	-	21,849.52
Total Receipts	<u>3,939,885.38</u>	<u>3,387,905.70</u>	<u>\$ 3,224,144.00</u>	<u>\$ 163,761.70</u>
Expenditures				
Streets and Highways				
Personal services	855,513.36	902,391.55	\$ 947,730.00	\$ (45,338.45)
Contractual services	145,901.04	182,294.32	355,000.00	(172,705.68)
Commodities	1,497,271.21	1,510,761.40	2,043,000.00	(532,238.60)
Capital outlay	530,525.32	65,950.34	510,000.00	(444,049.66)
Debt Service on Capital Leases	-	-	-	-
Operating Transfers to Other Funds				
Special Road and Bridge	250,000.00	-	-	-
Special Machinery Fund	500,000.00	900,000.00	-	900,000.00
Subtotal Certified Budget			<u>3,855,730.00</u>	
Adjustment for Qualifying Budget Credits				
Unbudgeted grants	-	-	40.14	(40.14)
Dust control	-	-	10,565.32	(10,565.32)
Reimbursed expenses	-	-	78,191.54	(78,191.54)
Total Expenditures	<u>\$ 3,779,210.93</u>	<u>\$ 3,561,397.61</u>	<u>\$ 3,944,527.00</u>	<u>\$ (383,129.39)</u>
Receipts Over(Under) Expenditures	160,674.45	(173,491.91)		
Unencumbered Cash, Beginning	<u>510,204.08</u>	<u>670,878.53</u>		
Unencumbered Cash, Ending	<u>\$ 670,878.53</u>	<u>\$ 497,386.62</u>		

**LINN COUNTY, KANSAS**  
**LINN COUNTY 911 FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2018  
With Comparative Actual Amounts for the Year Ended December 31, 2017

	Current Year			Variance -
	2017 Prior Year Actual	2018 Actual	2018 Budget	Over (Under)
Receipts				
Taxes				
911 Telephone tax	\$ -	\$ -	\$ 55,000.00	\$ (55,000.00)
Other				
Reimbursements	-	-	-	-
Total Receipts	-	-	\$ 55,000.00	\$ (55,000.00)
Expenditures				
Public Safety				
Contractual	-	-	\$ 11,000.00	\$ (11,000.00)
Capital outlay	-	-	44,000.00	(44,000.00)
Subtotal Certified Budget			55,000.00	
Adjustment for Qualifying Budget Credits				
Reimbursements	-	-	-	-
Total Expenditures	-	-	\$ 55,000.00	\$ (55,000.00)
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	249.32	249.32		
Unencumbered Cash, Ending	\$ 249.32	\$ 249.32		

**LINN COUNTY, KANSAS**  
**EQUIPMENT RESERVE FUND**  
Schedule of Receipts and Expenditures - Actual , Regulatory Basis  
For the Year Ended December 31, 2018  
With Comparative Actual Amounts for the Year Ended December 31, 2017

	<u>2017</u> Prior Year Actual	<u>2018</u> Current Year Actual
Receipts		
Other		
Reimbursed expenses	\$ 22,979.89	\$ 12,700.00
Operating Transfer from Other Funds		
General Fund	22,500.00	83,872.19
Elderly Fund	-	-
	<u>45,479.89</u>	<u>96,572.19</u>
Total Receipts		
Expenditures		
Health and Welfare		
Capital Outlay	<u>213,539.86</u>	<u>45,311.44</u>
	<u>213,539.86</u>	<u>45,311.44</u>
Total Expenditures		
Receipts Over(Under) Expenditures	(168,059.97)	51,260.75
Unencumbered Cash, Beginning	<u>622,338.46</u>	<u>454,278.49</u>
Unencumbered Cash, Ending	<u>\$ 454,278.49</u>	<u>\$ 505,539.24</u>

**LINN COUNTY, KANSAS**  
**SPECIAL ROAD AND BRIDGE FUND**  
Schedule of Receipts and Expenditures - Actual , Regulatory Basis  
For the Year Ended December 31, 2018  
With Comparative Actual Amounts for the Year Ended December 31, 2017

	<u>2017</u> Prior Year Actual	<u>2018</u> Current Year Actual
Receipts		
Intergovernmental		
KDOT Grant	\$ 160,000.00	\$ 85,989.89
Operating Transfer from Road and Bridge Fund	<u>250,000.00</u>	<u>-</u>
Total Receipts	<u>410,000.00</u>	<u>85,989.89</u>
Expenditures		
Streets and Highways Capital Outlay	<u>242,565.30</u>	<u>214,561.30</u>
Total Expenditures	<u>242,565.30</u>	<u>214,561.30</u>
Receipts Over(Under) Expenditures	167,434.70	(128,571.41)
Unencumbered Cash, Beginning	<u>822,968.00</u>	<u>990,402.70</u>
Unencumbered Cash, Ending	<u><u>\$ 990,402.70</u></u>	<u><u>\$ 861,831.29</u></u>

**LINN COUNTY, KANSAS**  
**NOXIOUS WEED ERADICATION CAPITAL OUTLAY FUND**  
 Schedule of Receipts and Expenditures - Actual , Regulatory Basis  
 For the Year Ended December 31, 2018  
 With Comparative Actual Amounts for the Year Ended December 31, 2017

	2017 Prior Year Actual	2018 Current Year Actual
Receipts		
Operating Transfer from General Fund	\$ -	\$ 286.18
Total Receipts	-	286.18
Expenditures		
Health and Welfare Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	286.18
Unencumbered Cash, Beginning	40,647.23	40,647.23
Unencumbered Cash, Ending	<u>\$ 40,647.23</u>	<u>\$ 40,933.41</u>

**LINN COUNTY, KANSAS**  
**SPECIAL MACHINERY FUND**  
Schedule of Receipts and Expenditures - Actual , Regulatory Basis  
For the Year Ended December 31, 2018  
With Comparative Actual Amounts for the Year Ended December 31, 2017

	<u>2017</u> Prior Year Actual	<u>2018</u> Current Year Actual
Receipts		
Use of Money and Property		
Sale of equipment	\$ -	\$ -
Operating Transfer from Road and Bridge Fund	<u>500,000.00</u>	<u>900,000.00</u>
Total Receipts	<u>500,000.00</u>	<u>900,000.00</u>
Expenditures		
Streets and Highways		
Capital Outlay	<u>402,449.22</u>	<u>302,557.00</u>
Total Expenditures	<u>402,449.22</u>	<u>302,557.00</u>
Receipts Over(Under) Expenditures	97,550.78	597,443.00
Unencumbered Cash, Beginning	<u>879,174.83</u>	<u>976,725.61</u>
Unencumbered Cash, Ending	<u><u>\$ 976,725.61</u></u>	<u><u>\$ 1,574,168.61</u></u>



**LINN COUNTY, KANSAS**  
**SPECIAL VEHICLE FUND**  
Schedule of Receipts and Expenditures - Actual , Regulatory Basis  
For the Year Ended December 31, 2018  
With Comparative Actual Amounts for the Year Ended December 31, 2017

	<u>2017</u> Prior Year Actual	<u>2017</u> Current Year Actual
Receipts		
Operating Transfer from General Fund	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Public Safety Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	582.14	582.14
Unencumbered Cash, Ending	<u>\$ 582.14</u>	<u>\$ 582.14</u>

**LINN COUNTY, KANSAS**  
**HEALTH CAPITAL OUTLAY FUND**

Schedule of Receipts and Expenditures - Actual , Regulatory Basis  
For the Year Ended December 31, 2018

With Comparative Actual Amounts for the Year Ended December 31, 2017

	<u>2017</u> <u>Prior Year</u> <u>Actual</u>	<u>2017</u> <u>Current Year</u> <u>Actual</u>
Receipts		
Other		
Reimbursed expenses	\$ -	\$ -
Operating Transfer from		
County Health Department Fund	-	-
Total Receipts	-	-
Expenditures		
Public Safety		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>20,000.00</u>	<u>20,000.00</u>
Unencumbered Cash, Ending	<u>\$ 20,000.00</u>	<u>\$ 20,000.00</u>

**LINN COUNTY, KANSAS**  
**911 TELEPHONE TAX FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2018  
With Comparative Actual Amounts for the Year Ended December 31, 2017

	Current Year			Variance -
	2017 Prior Year Actual	2018 Actual	2018 Budget	Over (Under)
Receipts				
Taxes				
911 Telephone tax	\$ 67,496.40	\$ 67,986.60	\$ 67,046.00	\$ 940.60
Other				
Miscellaneous	-	-	-	-
Total Receipts	67,496.40	67,986.60	\$ 67,046.00	\$ 940.60
Expenditures				
Public Safety				
Contractual	5,400.00	3,953.00	\$ 10,000.00	\$ (6,047.00)
Capital outlay	24,543.92	24,824.77	95,000.00	(70,175.23)
Total Expenditures	29,943.92	28,777.77	\$ 105,000.00	\$ (76,222.23)
Receipts Over(Under) Expenditures	37,552.48	39,208.83		
Unencumbered Cash, Beginning	51,338.22	88,890.70		
Unencumbered Cash, Ending	\$ 88,890.70	\$ 128,099.53		

**LINN COUNTY, KANSAS**  
**SPECIAL FIRE EQUIPMENT REPLACEMENT FUND**  
Schedule of Receipts and Expenditures - Actual , Regulatory Basis  
For the Year Ended December 31, 2018  
With Comparative Actual Amounts for the Year Ended December 31, 2017

	<u>2017</u> Prior Year Actual	<u>2017</u> Current Year Actual
Receipts		
Intergovernmental		
Federal grant	\$ 1,250.00	\$ 434,406.00
Other		
Reimbursed expenses	1,000.00	2,990.06
Operating Transfer from Other Funds		
General	-	-
Rural Fire District Number One	<u>200,000.00</u>	<u>200,000.00</u>
Total Receipts	<u>202,250.00</u>	<u>637,396.06</u>
Expenditures		
Public Safety		
Capital outlay	<u>-</u>	<u>502,313.88</u>
Total Expenditures	<u>-</u>	<u>502,313.88</u>
Receipts Over(Under) Expenditures	202,250.00	135,082.18
Unencumbered Cash, Beginning	<u>412,038.61</u>	<u>614,288.61</u>
Unencumbered Cash, Ending	<u><u>\$ 614,288.61</u></u>	<u><u>\$ 749,370.79</u></u>

**LINN COUNTY, KANSAS**  
**DARE AND SCHOOL RESOURCE OFFICER GRANTS FUND**  
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2018  
With Comparative Actual Amounts for the Year Ended December 31, 2017

		Current Year		
	2017 Prior Year Actual	2018 Actual	2018 Budget	Variance - Over (Under)
Receipts				
Other				
Miscellaneous	\$ 975.00	\$ 225.00	\$ 1,300.00	\$ (1,075.00)
Total Receipts	<u>975.00</u>	<u>225.00</u>	<u>\$ 1,300.00</u>	<u>\$ (1,075.00)</u>
Expenditures				
Public Safety				
Personal services	6,828.83	4,673.09	\$ 3,000.00	\$ 1,673.09
Contractual services	34.00	-	1,000.00	(1,000.00)
Commodities	3,765.43	-	1,790.00	(1,790.00)
Capital outlay	<u>7,789.20</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>18,417.46</u>	<u>4,673.09</u>	<u>\$ 5,790.00</u>	<u>\$ (1,116.91)</u>
Receipts Over(Under) Expenditures	(17,442.46)	(4,448.09)		
Unencumbered Cash, Beginning	<u>22,218.34</u>	<u>4,775.88</u>		
Unencumbered Cash, Ending	<u>\$ 4,775.88</u>	<u>\$ 327.79</u>		

LINN COUNTY, KANSAS  
COUNTY HEALTH DEPARTMENT FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2018

With Comparative Actual Amounts for the Year Ended December 31, 2017

	Current Year			Variance -
	2017 Prior Year Actual	2018 Actual	2018 Budget	Over (Under)
Receipts				
Taxes				
Current ad valorem tax	\$ 96,668.65	\$ 101,558.33	\$ 102,603.00	\$ (1,044.67)
Delinquent tax collections	1,291.71	1,224.52	-	1,224.52
Motor vehicle tax	4,913.05	5,103.35	5,162.00	(58.65)
In lieu of tax	69.37	55.27	61.00	(5.73)
Intergovernmental				
State grants	115,809.38	111,224.00	111,974.00	(750.00)
Services Provided				
Patient fees	19,394.65	6,433.47	15,000.00	(8,566.53)
Other				
Prior year warrants canceled	-	-	-	-
Miscellaneous	-	-	-	-
Reimbursed expenses	1,623.93	1,513.49	-	1,513.49
Total Receipts	239,770.74	227,112.43	\$ 234,800.00	\$ (7,687.57)
Expenditures				
Public Health				
Personal services	175,397.65	185,530.73	\$ 188,630.00	\$ (3,099.27)
Contractual services	16,331.13	26,313.81	29,298.00	(2,984.19)
Commodities	5,052.72	11,261.90	18,850.00	(7,588.10)
Capital outlay	17,090.48	4,096.73	2,500.00	1,596.73
Operating Transfer to other Funds				
Health Capital Outlay	-	-	-	-
Subtotal Certified Budget			239,278.00	
Adjustment for Qualifying				
Budget Credits				
Grants in excess of budget	-	-	-	-
Reimbursed expenses	-	-	1,513.49	(1,513.49)
Total Expenditures	213,871.98	227,203.17	\$ 240,791.49	\$ (13,588.32)
Receipts Over(Under) Expenditures	25,898.76	(90.74)		
Unencumbered Cash, Beginning	6,589.09	32,487.85		
Unencumbered Cash, Ending	\$ 32,487.85	\$ 32,397.11		

**LINN COUNTY, KANSAS**  
**REGISTER OF DEEDS TECHNOLOGY FUND**  
Schedule of Receipts and Expenditures - Actual , Regulatory Basis  
For the Year Ended December 31, 2018  
With Comparative Actual Amounts for the Year Ended December 31, 2017

	<u>2017</u> Prior Year Actual	<u>2017</u> Current Year Actual
Receipts		
Licenses and Fees		
Technology fees	\$ 16,576.00	\$ 14,818.00
Use of Money and Property		
Interest on investments	<u>10.86</u>	<u>9.86</u>
Total Receipts	<u>16,586.86</u>	<u>14,827.86</u>
Expenditures		
Public Safety		
Contractual services	13,643.07	19,670.62
Commodities	-	-
Capital outlay	<u>-</u>	<u>-</u>
Total Expenditures	<u>13,643.07</u>	<u>19,670.62</u>
Receipts Over(Under) Expenditures	2,943.79	(4,842.76)
Unencumbered Cash, Beginning	<u>4,083.18</u>	<u>7,026.97</u>
Unencumbered Cash, Ending	<u><u>\$ 7,026.97</u></u>	<u><u>\$ 2,184.21</u></u>

**LINN COUNTY, KANSAS**  
**CLERKS TECHNOLOGY FUND**  
Schedule of Receipts and Expenditures - Actual , Regulatory Basis  
For the Year Ended December 31, 2018  
With Comparative Actual Amounts for the Year Ended December 31, 2017

	2017 Prior Year Actual	2017 Current Year Actual
Receipts		
Licenses and Fees		
Technology fees	\$ 4,144.00	\$ 3,704.50
Use of Money and Property		
Interest on investments	-	-
Total Receipts	4,144.00	3,704.50
Expenditures		
Public Safety		
Contractual services	-	-
Commodities	5,222.32	1,588.38
Capital outlay	-	-
Total Expenditures	5,222.32	1,588.38
Receipts Over(Under) Expenditures	(1,078.32)	2,116.12
Unencumbered Cash, Beginning	6,958.52	5,880.20
Unencumbered Cash, Ending	\$ 5,880.20	\$ 7,996.32



**LINN COUNTY, KANSAS**  
**TREASURERS TECHNOLOGY FUND**

Schedule of Receipts and Expenditures - Actual , Regulatory Basis  
For the Year Ended December 31, 2018  
With Comparative Actual Amounts for the Year Ended December 31, 2017

	<u>2017</u> <u>Prior Year</u> <u>Actual</u>	<u>2017</u> <u>Current Year</u> <u>Actual</u>
Receipts		
Licenses and Fees		
Technology fees	\$ 4,144.00	\$ 3,704.50
Use of Money and Property		
Interest on investments	-	-
Total Receipts	<u>4,144.00</u>	<u>3,704.50</u>
Expenditures		
Public Safety		
Contractual services	-	-
Commodities	-	2,468.37
Capital outlay	-	-
Total Expenditures	<u>-</u>	<u>2,468.37</u>
Receipts Over(Under) Expenditures	4,144.00	1,236.13
Unencumbered Cash, Beginning	<u>7,557.00</u>	<u>11,701.00</u>
Unencumbered Cash, Ending	<u>\$ 11,701.00</u>	<u>\$ 12,937.13</u>

**LINN COUNTY, KANSAS  
SPECIAL ALCOHOL FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2018  
With Comparative Actual Amounts for the Year Ended December 31, 2017

		Current Year		
	2017 Prior Year Actual	2018 Actual	2018 Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Local alcohol liquor tax	\$ 2,327.06	\$ 1,806.08	\$ 1,996.00	\$ (189.92)
Total Receipts	<u>2,327.06</u>	<u>1,806.08</u>	<u>\$ 1,996.00</u>	<u>\$ (189.92)</u>
Expenditures				
Health and Welfare				
Contractual services	<u>2,500.00</u>	<u>2,000.00</u>	<u>\$ 2,400.00</u>	<u>\$ (400.00)</u>
Total Expenditures	<u>2,500.00</u>	<u>2,000.00</u>	<u>\$ 2,400.00</u>	<u>\$ (400.00)</u>
Receipts Over(Under) Expenditures	(172.94)	(193.92)		
Unencumbered Cash, Beginning	<u>802.54</u>	<u>629.60</u>		
Unencumbered Cash, Ending	<u>\$ 629.60</u>	<u>\$ 435.68</u>		

**LINN COUNTY, KANSAS**  
**CRIME VICTIMS ASSISTANCE FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2018  
With Comparative Actual Amounts for the Year Ended December 31, 2017

		Current Year		
	2017 Prior Year Actual	2018 Actual	2018 Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Federal grant through the State	\$ 16,401.00	\$ -	\$ 16,291.00	\$ (16,291.00)
Other				
Reimbursed expense	948.00	-	-	
Total Receipts	<u>17,349.00</u>	<u>-</u>	<u>\$ 16,291.00</u>	<u>\$ (16,291.00)</u>
Expenditures				
Health and Welfare				
Personal services	21,089.20	7,847.31	\$ 20,057.00	\$ (12,209.69)
Contractual services	657.00	6,846.65	5,000.00	1,846.65
Commodities	-	-	-	-
Capital outlay	-	-	4,000.00	(4,000.00)
Total Expenditures	<u>21,746.20</u>	<u>14,693.96</u>	<u>\$ 29,057.00</u>	<u>\$ (14,363.04)</u>
Receipts Over(Under) Expenditures	(4,397.20)	(14,693.96)		
Unencumbered Cash, Beginning	<u>19,091.16</u>	<u>14,693.96</u>		
Unencumbered Cash, Ending	<u>\$ 14,693.96</u>	<u>\$ -</u>		

LINN COUNTY, KANSAS  
ELDERLY FUNDSchedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2018

With Comparative Actual Amounts for the Year Ended December 31, 2017

	Current Year			
	2017 Prior Year Actual	2018 Actual	2018 Budget	Variance - Over (Under)
Receipts				
Taxes				
Current ad valorem tax	\$ 157,763.13	\$ 90,797.65	\$ 90,749.00	\$ 48.65
Delinquent tax collections	2,402.69	2,006.56	-	2,006.56
Motor vehicle tax	8,997.48	8,608.54	8,420.00	188.54
In lieu of tax	113.19	49.23	100.00	(50.77)
Intergovernmental				
Transportation grants-State	59,680.17	51,845.03	36,000.00	15,845.03
Other				
Rents	1,990.00	1,939.00	1,000.00	939.00
Donations	6,485.40	12,364.02	2,500.00	9,864.02
Reimbursed expenses	182.71	333.28	-	333.28
Prior year warrants canceled	-	-	-	-
Miscellaneous	-	-	-	-
Total Receipts	<u>237,614.77</u>	<u>167,943.31</u>	<u>\$ 138,769.00</u>	<u>\$ 29,174.31</u>
Expenditures				
Health and Welfare				
Personal services	59,882.24	66,171.85	\$ 60,500.00	\$ 5,671.85
Contractual services	113,482.39	61,866.31	128,800.00	(66,933.69)
Commodities	20,817.67	21,022.47	39,200.00	(18,177.53)
Capital outlay	-	-	8,000.00	(8,000.00)
Operating transfers to Equipment Reserve Fund	-	-	-	-
Total Expenditures	<u>194,182.30</u>	<u>149,060.63</u>	<u>\$ 236,500.00</u>	<u>\$ (87,439.37)</u>
Receipts Over(Under) Expenditures	43,432.47	18,882.68		
Unencumbered Cash, Beginning	<u>105,419.07</u>	<u>148,851.54</u>		
Unencumbered Cash, Ending	<u>\$ 148,851.54</u>	<u>\$ 167,734.22</u>		

**LINN COUNTY, KANSAS**  
**ECONOMIC DEVELOPMENT GRANT FUND**  
Schedule of Receipts and Expenditures - Actual , Regulatory Basis  
For the Year Ended December 31, 2018  
With Comparative Actual Amounts for the Year Ended December 31, 2017

	<u>2017</u> Prior Year Actual	<u>2017</u> Current Year Actual
Receipts		
Intergovernmental		
Other grants	\$ 72,116.93	\$ 30,569.98
Other		
Reimbursed expenses	10,504.00	6,000.00
Total Receipts	<u>82,620.93</u>	<u>36,569.98</u>
Expenditures		
Public Safety		
Contractual services	57,873.61	36,833.84
Commodities	-	-
Capital outlay	<u>-</u>	<u>8,444.25</u>
Total Expenditures	<u>57,873.61</u>	<u>45,278.09</u>
Receipts Over(Under) Expenditures	24,747.32	(8,708.11)
Unencumbered Cash, Beginning	<u>7,618.68</u>	<u>32,366.00</u>
Unencumbered Cash, Ending	<u>\$ 32,366.00</u>	<u>\$ 23,657.89</u>

**LINN COUNTY, KANSAS**  
**ZONING LEPP GRANT FUND**  
Schedule of Receipts and Expenditures - Actual , Regulatory Basis  
For the Year Ended December 31, 2018  
With Comparative Actual Amounts for the Year Ended December 31, 2017

	2017 Prior Year Actual	2017 Current Year Actual
Receipts		
Intergovernmental		
State grants	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Public Safety		
Personal services	-	-
Contractual services	-	-
Commodities	-	-
Capital outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	891.93	891.93
Unencumbered Cash, Ending	\$ 891.93	\$ 891.93

**LINN COUNTY, KANSAS**  
**SPECIAL PARKS AND RECREATION FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis

For the Year Ended December 31, 2018

With Comparative Actual Amounts for the Year Ended December 31, 2017

	Current Year			Variance -
	2017 Prior Year Actual	2018 Actual	2018 Budget	Over (Under)
Receipts				
Intergovernmental				
Local alcohol liquor tax	\$ 1,216.80	\$ 943.42	\$ 1,043.00	\$ (99.58)
Total Receipts	<u>1,216.80</u>	<u>943.42</u>	<u>\$ 1,043.00</u>	<u>\$ (99.58)</u>
Expenditures				
Culture and Recreation				
Contractual services	<u>1,200.00</u>	<u>1,100.00</u>	<u>\$ 1,400.00</u>	<u>\$ (300.00)</u>
Total Expenditures	<u>1,200.00</u>	<u>1,100.00</u>	<u>\$ 1,400.00</u>	<u>\$ (300.00)</u>
Receipts Over(Under) Expenditures	16.80	(156.58)		
Unencumbered Cash, Beginning	<u>620.70</u>	<u>637.50</u>		
Unencumbered Cash, Ending	<u>\$ 637.50</u>	<u>\$ 480.92</u>		

**LINN COUNTY, KANSAS**  
**LINN COUNTY SEWER DISTRICT NUMBER ONE FUND**  
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2018  
With Comparative Actual Amounts for the Year Ended December 31, 2017

		Current Year		
	2017 Prior Year Actual	2018 Actual	2018 Budget	Variance - Over (Under)
Receipts				
Taxes				
Special Sewer Assessments				
Received directly by the county	\$ 14,000.00	\$ 6,856.00	\$ 14,000.00	\$ (7,144.00)
Distributed by the County	1,552.00	3,184.00	1,400.00	1,784.00
Delinquent distributed by County	-	1,582.80	-	1,582.80
Total Receipts	15,552.00	11,622.80	\$ 15,400.00	\$ (3,777.20)
Expenditures				
Health and Welfare				
Appropriation to Sewer District	6,309.83	3,311.67	\$ 8,452.00	\$ (5,140.33)
Debt Service				
Principal	-	-	1,500.00	(1,500.00)
Interest	-	-	10,000.00	(10,000.00)
Other	-	-	-	-
Total Expenditures	6,309.83	3,311.67	\$ 19,952.00	\$ (16,640.33)
Receipts Over(Under) Expenditures	9,242.17	8,311.13		
Unencumbered Cash, Beginning	-	9,242.17		
Unencumbered Cash, Ending	\$ 9,242.17	\$ 17,553.30		



**LINN COUNTY, KANSAS**  
**FAIR ASSOCIATION FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis

For the Year Ended December 31, 2018

With Comparative Actual Amounts for the Year Ended December 31, 2017

	Current Year			Variance -
	2017 Prior Year Actual	2018 Actual	2018 Budget	Over (Under)
Receipts				
Taxes				
Current ad valorem tax	\$ 110,534.81	\$ 110,263.48	\$ 110,711.00	\$ (447.52)
Delinquent tax collections	1,346.72	1,570.07	500.00	1,070.07
Motor vehicle tax	4,567.75	5,973.16	5,906.00	67.16
In lieu of tax	79.37	60.13	70.00	(9.87)
Total Receipts	<u>116,528.65</u>	<u>117,866.84</u>	<u>\$ 117,187.00</u>	<u>\$ 679.84</u>
Expenditures				
Linn Co Fair Association				
Contractual services	132.76	-	\$ 32,600.00	\$ (32,600.00)
Commodities	164.00	-	-	-
Capital outlay	242.66	3,524.20	86,900.00	(83,375.80)
Culture and Recreation				
Appropriation to Fair Board	<u>114,900.00</u>	<u>115,000.00</u>	<u>-</u>	<u>115,000.00</u>
Total Expenditures	<u>115,439.42</u>	<u>118,524.20</u>	<u>\$ 119,500.00</u>	<u>\$ (975.80)</u>
Receipts Over(Under) Expenditures	1,089.23	(657.36)		
Unencumbered Cash, Beginning	<u>1,174.65</u>	<u>2,263.88</u>		
Unencumbered Cash, Ending	<u>\$ 2,263.88</u>	<u>\$ 1,606.52</u>		

## LINN COUNTY, KANSAS

Summary of Receipts and Disbursements - All Agency Funds, Regulatory Basis  
For the Year Ended December 31, 2018

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
General Agency Funds	\$ 64,824.50	\$ 4,961,581.23	\$ 4,937,761.20	\$ 90,013.39
Distributable Funds:				
Current Taxes	\$ 15,749,317.19	\$ 29,321,330.67	\$ 28,583,802.10	\$ 16,486,845.76
Advanced Taxes	-	-	-	-
Escaped Taxes	-	533.12	39.70	493.42
Real Estate Redemptions	133,636.15	326,956.26	340,075.58	120,516.83
Partial Collections	-	-	-	-
Prior Year Personal Property	464.64	23,267.56	21,790.88	1,941.32
Delinquent Personal Property	-	27,088.54	27,088.54	-
Neighborhood Revitalization	-	-	-	-
Motor Vehicle Personal Tax	316,768.53	1,392,725.28	1,348,190.88	361,302.93
Recreational Vehicle Tax	10,363.28	49,790.39	49,925.97	10,227.70
Motor Vehicle Excise Tax	-	-	-	-
Tax foreclosure	48,557.61	93,628.28	66,450.65	75,735.24
In lieu of taxes	-	16,487.00	16,487.00	-
Total Distributable Funds	\$ 16,259,107.40	\$ 31,251,807.10	\$ 30,453,851.30	\$ 17,057,063.20
State Funds:				
State of Kansas	\$ -	\$ 383,993.48	\$ 383,993.48	\$ -
Total State Funds	\$ -	\$ 383,993.48	\$ 383,993.48	\$ -
Subdivision Funds:				
School Districts	\$ 117.70	\$ 12,387,437.81	\$ 12,387,352.69	\$ 202.82
Townships	-	157,166.23	157,166.23	-
Cities	-	1,897,783.33	1,897,783.33	-
Cemetery Districts	-	63,698.85	63,698.85	-
Libraries	-	970,018.47	970,018.47	-
Hospital Districts	-	301,354.44	301,354.44	-
Centerville Light District	-	508.29	508.29	-
Extension district 16	-	190,866.22	190,866.22	-
Watershed District	-	50.39	50.39	-
Fair District	-	-	-	-
Total Subdivision Funds	\$ 117.70	\$ 15,968,884.03	\$ 15,968,798.91	\$ 202.82

LINN COUNTY, KANSAS

Summary of Receipts and Disbursements - All Agency Funds, Regulatory Basis  
For the Year Ended December 31, 2018

Fund	Ending Cash Balance	Receipts	Disbursements	Ending Cash Balance
County Offices:				
County Treasurer	\$ 48,249.17	\$ 1,595,331.43	\$ 1,599,002.48	\$ 44,578.12
Register of Deeds	4,595.61	164,239.16	162,760.47	6,074.30
County Sheriff	15,682.53	113,655.10	110,393.65	18,943.98
Clerk of the District Court	283,687.14	495,786.87	677,080.03	102,393.98
Park Manager	22,227.84	313,170.33	310,601.92	24,796.25
Law Library	25,970.52	8,764.28	898.78	33,836.02
Total County Offices	<u>\$ 400,412.81</u>	<u>\$ 2,690,947.17</u>	<u>\$ 2,860,737.33</u>	<u>\$ 230,622.65</u>
Grand Total - Agency Funds	<u>\$ 16,724,462.41</u>	<u>\$ 55,257,213.01</u>	<u>\$ 54,605,142.22</u>	<u>\$ 17,377,902.06</u>